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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.19/2024/TAXES.

Dated, Thiruvananthapuram, 13th February, 2024.

30th Makaram, 1199.

S. R. O. No. 148/2024

In exercise of the powers conferred by sub-section (3) of section 3 of the Kerala Value Added Tax Act, 2003 (Act 30 of 2004), the Government of Kerala hereby makes the following amendment to the notification issued under G.O.(P) No.18/2023/TAXES. dated 1st February, 2023 and published as S.R.O. No.171/2023 in the Kerala Gazette Extraordinary No. 390 dated 2nd February, 2023, namely: -



AMENDMENT

In the said notification, -

1. in the TABLE,

(1) in column No. (2), -

- i. against Sl. No. 3, for the word “Additional Commissioner Appeal”, the words and bracket, “Additional Commissioner of State Tax (Appeal)” shall be substituted;
- ii. After Sl. No. 11 and the entries thereto, the following entries shall be inserted, namely, -

11A	Deputy Commissioner Adjudication 1, Thiruvananthapuram	Taxpayer Services District of Thiruvananthapuram	-do-
11B	Deputy Commissioner Adjudication 2, Thiruvananthapuram	Taxpayer Services District of Thiruvananthapuram	-do-
11C	Deputy Commissioner Adjudication 1, Ernakulam	Taxpayer Services District of Ernakulam	-do-
11D	Deputy Commissioner Adjudication 2, Ernakulam	Taxpayer Services District of Ernakulam	-do-
11E	Deputy Commissioner Adjudication 3, Ernakulam	Taxpayer Services District of Ernakulam	-do-
11F	Deputy Commissioner Adjudication, Aluva	Taxpayer Services District of Aluva	-do-
11G	Deputy Commissioner Adjudication, Thrissur	Taxpayer Services District of Thrissur	-do-
11H	Deputy Commissioner Adjudication, Malappuram	Taxpayer Services District of Malappuram	-do-
11I	Deputy Commissioner Adjudication, Kozhikode	Taxpayer Services District of Kozhikode	-do-

- iii. against Sl. No. 12, for the words , “Deputy Commissioners”, the words, “Deputy Commissioners of State Tax” shall be substituted.



- iv. against Sl. No. 13, for the words, “Joint Commissioners”, the words, “Joint Commissioners of State Tax” shall be substituted.
- v. against Sl. No. 15, for the words, “Deputy Commissioners”, the words, “Deputy Commissioners of State Tax” shall be substituted.
- vi. against Sl. No. 16, for the words, “Joint Commissioners”, the words, “Joint Commissioners of State Tax” shall be substituted.
- vii. against Sl. No. 18, for the words, “Deputy Commissioners”, the words, “Deputy Commissioners of State Tax” shall be substituted.
- viii. against Sl. No. 19, for the words, “Joint Commissioners”, the words, “Joint Commissioners of State Tax” shall be substituted.

Note:- The above said amendment shall deemed to be come into force on 1st day of April, 2023.

2. in the TABLE-1,

- i. In the entry in column No. 4 against the taxpayer services circle “Kattakada”, the symbol and figure “, 695570” shall be inserted at the end.
- ii. In the entry in column No. 4 against the taxpayer services circle “Pathanamthitta”, the symbols and figures “, 689596, 689665, 689620, 689114” shall be inserted at the end.
- iii. In the entry in column No. 4 against the taxpayer services circle “Adoor”, the symbol and figure “, 691527” shall be omitted.
- iv. In the entry in column No. 4 against the taxpayer services circle “Alappuzha North”, -
 - a. the symbols and figures “, 688504, 686102, 686103” shall be inserted at the end;
 - b. the symbol and figure “, 689504” shall be omitted.
- v. In the entry in column No. 4 against the taxpayer services circle “Cherthala”, the symbols and figures “, 688535, 688533” shall be inserted at the end.
- vi. In the entry in column No. 4 against the taxpayer services circle “Chengannur”,
 - a. the symbol and figure “, 689624” shall be inserted at the end;
 - b. the symbol and figure “689512, ” shall be omitted.
- vii. In the entry in column No. 4 against the taxpayer services circle “Changanassery”, the symbol and figure “, 686102” and the symbol and figure “, 686103” shall be omitted.



- viii. In the entry in column No. 4 against the taxpayer services circle “Perumbavoor”, the symbol and figure “686669, ” shall be omitted.
- ix. In the entry in column No. 4 against the taxpayer services circle “Kunnathunadu”, the symbol and figure “683544, ” shall be omitted.
- x. In the entry in column No. 4 against the taxpayer services circle “Kakkanad”,-
 - a. the symbol and figure “, 683565” shall be omitted.
 - b. the symbol and figure “, 682052” shall be inserted at the end.
- xi. In the entry in column No. 4 against the taxpayer services circle “Thrikkakkara”, the symbol and figure “, 682022” shall be inserted at the end.
- xii. In the entry in column No. 4 against the taxpayer services circle “Ernakulam Central”, the symbols and figures “, 682050, 682051” shall be inserted at the end.
- xiii. In the entry in column No. 4 against the taxpayer services circle “Vypin”, the symbol and figure “, 683501” shall be omitted.
- xiv. In the entry in column No. 4 against the taxpayer services circle “North Paravur”, the symbol and figure “683514, ”, the symbol and figure “683515, ” and the symbol and figure “682501, ” shall be omitted.
- xv. In the entry in column No. 4 against the taxpayer services circle “Nattika”, the symbol and figure “, 680642” shall be inserted at the end.
- xvi. In the entry in column No. 4 against the taxpayer services circle “Palakkad West”, the symbol and figure “, 678051” shall be inserted at the end.
- xvii. In the entry in column No. 4 against the taxpayer services circle “Kozhikode City”, the symbol and figure “, 673051” shall be inserted at the end.
- xviii. In the entry in column No. 4 against the taxpayer services circle “Kalpetta”, the symbol and figure “, 673124” shall be inserted at the end.
- xix. In the entry in column No. 4 against the taxpayer services circle “Kannur South”, the symbol and figure “, 670051” shall be inserted at the end.
- xx. In the entry in column No. 4 against the taxpayer services circle “Payyannur”, the symbol and figure “, 670330, 670333” shall be inserted at the end.
- xxi. In the entry in column No. 4 against the taxpayer services circle “Kasaragod”, for the entry “671121, 671323, 671123, 671322, 671324, 671122, 671125”, the following entries shall be substituted, namely,-



“671543, 671542, 671122, 671123, 671124, 671317, 671551, 671545, 671544, 671541, 671121, 671327”

- xxii. In the entry in column No. 4 against the taxpayer services circle “Manjeshwar”, for the entry “671541, 671321, 671124, 671543, 671551, 671542, 671317, 671552, 671348, 671545, 671544, 670321, 671120, 671126, 671127, 671131, 671137, 671231, 671232, 671327, 671343, 671349, 671511, 671514, 671522, 671549, 671641, 672123”, the following entries shall be substituted, namely,-
“671348, 671552, 671322, 671321, 671323, 671324.”

- xxiii. In the entry in column No. 4 against the taxpayer services circle “Hosdurg”, for the entry “671315, 671314, 671531, 671313, 671310, 671316, 671533, 671532, 671318, 671319, 671312, 671326, 671311, 671534, 671351, 671329, 671328, 671353, 670313, 671357, 671350, 671513, 670315, 671320, 671345, 681315”, the following shall be substituted, namely,-
“671320, 671357, 671349, 671345, 671312, 671531, 671319, 671316, 671329, 671328, 671313, 671351, 671310, 671318, 671533, 671315, 671311, 671326, 671532, 671534, 671350, 671314, 671511, 671353”

Note:- The above said amendment shall be deemed to have come into force on the 10th day of January, 2023.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala have appointed the authorities and assigned jurisdiction to exercise the powers conferred by sub-section (3) of section 3 under the Kerala Value Added Tax Act, 2003 (Act 30 of 2004) as per notification issued under G.O.(P) No.18/2023/TAXES. dated 1st February, 2023 and published as per S.R.O. No. 171/2023 in the Kerala Gazette Extraordinary No. 390, dated 2nd February, 2023. In the said notification, certain errors have crept in the PIN code mapping and the same has to be rectified. Further, consequent to the restructuring of the State Goods and Services Tax Department,



Kerala, certain amendments were brought into sub-section (3) of section 3 of the said Act as per the Kerala Finance Act, 2023.

Now, the Government have decided to amend the said notification to rectify the error crept in PIN code mapping and to incorporate necessary changes consequent to the amendment made to Kerala Value Added Tax Act, 2003 as per the Kerala Finance Act, 2023.

The notification is intended to achieve the above object.

